

EXHIBIT A

**Financial Oversight and Management Board for Puerto Rico's Supplemental Privilege Log of Documents Withheld in
Connection with Ambac's Cash Rule 2004 Motion
May 28, 2021**

# ¹	Date	From	To	CC	Description	Privilege Claim
1	1/16/2019	Niall Ledwidge (D&P)	n/a		Confidential memorandums summarizing a January 16, 2019 meeting between members of Duff & Phelps, Jose Calderon (Oversight Board), counsel from O'Neill & Borges and representatives of the Commonwealth Public Housing Administration ("PHA") discussing the PHA's responses to the Oversight Board's financial inquiries, the applicable restrictions on the Administration's accounts, and developing a plan to gather any missing financial data, gathered for the purpose of assisting O'Neill & Borges, as counsel for the Oversight Board, in evaluating applicable restrictions on cash in accounts held by PHA.	Attorney Client
2	9/12/2019	Nelly E Zorrilla (EY)	Nancy Villavicencio (EY); Dominique M Alba (EY)		Confidential e-mail between EY staff members forwarding September 5 through 11 email discussion among other members of EY (Paco Garcia, Adam Chepenik, Sal Tajuddin, Rob Tague, and Juan Santambrogio), Proskauer Rose (Maja Zerjal), O'Neill & Borges (Ivette Rodriguez Hernandez, Emiliano Trigo Fritz) and PJT Partners (William Evarts) in which O'Neill & Borges provided legal research and advice on the structure of several Commonwealth agencies for purposes of evaluating applicable restrictions on cash in accounts held by those agencies.	Attorney Client

¹ This log reflects documents that the Financial Oversight and Management Board for Puerto Rico (the "Oversight Board") has withheld to date from its production of documents that it agreed to review and produce in response to *Ambac Assurance Corporation's Motion for Entry of an Order Authorizing Discovery Under Bankruptcy Rule 2004 Concerning Commonwealth Cash Restriction Analysis*, ECF No. 9023 (the "Cash 2004 Motion"). The Oversight Board reserves the right to amend or supplement this log.

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3	5/3/2002	Squire, Sanders & Dempsey LLP	Government Development Bank for Puerto Rico		Confidential memorandum from Squire, Sanders & Dempsey LLP to the Government Development Bank for Puerto Rico providing legal analysis and advice in response to client request regarding how the Institute of Puerto Rican Culture may spend interest earnings generated from the investment of tax-exempt bond proceeds allocated to the Institute by the Commonwealth under Commonwealth and federal law.	Attorney Client; Common Interest
4	1/17/2019	Cancio, Nadal, Rivera & Diaz, PSC	Maya Domenech Román, Esq., Legal Counsel for the State Insurance Fund Corporation		Confidential memorandum from Cancio, Nadal, Rivera & Diaz, PSC to legal counsel for the State Insurance Fund Corporation providing legal analysis and advice in response to client request regarding whether funds in various accounts owned by the State Insurance Fund Corporation's bank accounts, consisting of premiums collected by the Corporation from contributing employers, could be mixed with other governmental accounts, and whether the Corporation could restrict access to such funds.	Attorney Client; Common Interest